The Public Service Commission has recommended the following principles for adoption in the matter of fixing higher initial pay to Ex-Service men :—

(*a*) In the case of a person appointed after 1st January 1947 to a reserved vacancy in a post, the scale of pay of which has been revised with effect from that date, his initial pay must be fixed in the revised scale at a stage which he would have drawn had he rendered service in that post for a period which is equal to the length of his constructive war service and for purposes of calculating weightage, the G.O. No. Fl. 2682-2741—S. & A. 25-47-20, dated 14th October 1947, issuing instructions regarding grant of weightage to officials in the revised scales of pay may be applied in the case of Ex-Servicemen also.

(*b*) Further, the period of war service rendered before 1st April 1941 or before the date of a person attained the age of 23 in the case of Brahmins and 26 in the case of Backward Communities (*i.e.*, two years less than the prescribed age limit for entry into service) whichever is later, shall not be taken into account for purpose of determining war service.

(*c*) These concessions may be made applicable only to those who have been or will be appointed in reserved vacancies for Ex-Servicemen.

The recommendations of the Public Service Commission are approved.

A. C. NIRVANI GOWDA,
Secretary to Government,
Education Department.

FINANCIAL SECRETARIAT

No. Fl. (B) 5417-517—Bud. 16-52-1, Dated Bangalore, the 1st September 1952.

FROM

The Secretary to the Government of Mysore,
Finance Department (Budget).

To

All Estimating Officers.

SIR,

Subject.—**Budget 1953-54—Appendix 'B' Estimates—Pay of Officers, Establishment and other fixed allowances.**

As a preliminary to the preparation of the Budget Estimates for 1953-54, Appendix B containing the details for the undermentioned heads on the expenditure side, pertaining to fixed charges, has to be framed in the first instance :—

(*a*) Pay of Officers.
(*b*) Pay of Establishment.
(*c*) Allowances and Honoraria—

(i) T.A. Fixed.
(ii) High Price and Dearness Allowance.
(iii) Other Allowances.

2. The allowances that can be included under items (*a*) and (*b*) above are Personal, Deputation and Duty Allowances. All other allowances [excepting (*c*) (i) and (ii)] such as Special Locality Allowance, House Rent Allowance, Ration and Uniform Allowance, etc., have to be included under (*c*) (iii).

3. Estimates for 1953-54 have to be furnished in the skeleton forms of Appendix B pages (which will follow shortly) relating to heads of which you are concerned and sent to this office (Financial Secretariat, Budget) not later than 10th October 1952 with subsidiary statements showing details of calculation working up to each item of provision (Annexure 3) accompanied by explanation in in the form (*vide* Annexure 1) for the variations from the corresponding number and provision of 1952-53.

4. It is imperative that the Estimates framed by Heads of Departments are based on the information compiled or collected from the subordinate officers in the prescribed form (*vide* Annexure 2). This annexure with names is intended to provide data for the Estimates and to serve as working sheet and hence need not be sent to the Finance Department while returning the Appendix B pages. It is sufficient if the Estimates furnished are supported by a statement (Annexure 2) showing only numbers on different rates of pay.

5. The following are some of the important points to be kept in view while preparing the Estimates :—

(*a*) *Pay of Officers and Pay of Establishment.*—The number of posts (with authoritative explanation for variation, if any), the rate of pay, the rate and nature of allowances should be furnished in the text of the details for each item for which a total is given in the inner column. Permanent establishment should be distinguished from Temporary and when provision only for a fraction of the period is made for the latter, the period should be specified. The Estimates should ordinarily be based on sanction existing as on 1st September 1952 and on the pay as it would stand on 1st April 1953, making the provision for increments falling due subsequently during the year. (The method of calculating increments to be included in the provision is explained in the Note to Annexure 3). Any sanction accorded subsequent to the despatch of the Estimates, vitally affecting the same may be intimated separately before 1st January 1953 indicating details of posts, the provision and the appropriate place in the Appendix. Pay and allowances of an officer for a month become due only at the end of the month. Accordingly, for sanctions expiring on 31st March 1953, provision for one month has to be made in the estimates of 1953-54. If, however, provision for further period or full year is necessary, the same may be indicated, taking appropriate action for obtaining sanction before the date on which such sanction ceases. Provision on the basis of minimum pay may be made in respect of vacant posts indicating them specifically.

(*b*) With regard to T.A. fixed, the head comprises F.T.A. and C.A. and such details have to be furnished as are susceptible of verifying the provision asked for.

(*c*) *High Price and Dearness Allowances.*—The details may be indicated such as for example 2 (40), 3 (35), 7 (27-8-0), 15 (17) and 30 (15), which should bear relation to the number of posts, the pay and the Headquarters of the posts to which they refer.

(*d*) With regard to "Other Allowances," the nature of the allowance, the designation of the officers entitled to it, the number and rate should be clearly indicated. When details cannot be conveniently entered in full, only rate and the number of persons drawing each allowance need be entered, further details about designation of the officers being given in an annexure.

(*e*) The details should strictly confine to the Budget head to which the charges are debitable. Thus, for instance, if the Deputy Commissioner has several Establishments whose pay is debitable to different Major Heads, the details and Estimates should be separate and distinct.

6. Immediate action should be taken to have the details ready so that the skeleton pages (referred to in paragraph 3 above) when received could be returned duly completed without any loss of time whatsoever.

7. The Budget work cannot start earlier nor close later than the dates fixed for the purpose. As the entire work has to proceed as per schedule, **utmost priority** has to be given to Budget Returns, adhering to due dates, by bestowing your personal attention in the matter.

202

8. Posts already retrenched should be omitted and variations explained. If further retrenchments are proposed, the same should be indicated in a separate statement and not merged in the regular Estimates.

Yours faithfully,

M. SHAMANNA,

Secretary to Government,
Finance Department.

ANNEXURE 1.

Budget 1953-54.

Memo of differences between the Budgets, 1952-53 and 1953-54 under Pay of Officers, Pay of Establishment, Fixed Travelling Allowance, High Price and Dearness Allowance, Scholarships, Grant-in-aid, etc.

Major Head.....

Budget Heads	Budget 1952-53	Budget 1953-54	Difference Increase+ Decrease—	Explanation for difference with quotation of order of Government sanctioning additions, retrenchments or revisions

N.B.—Only one Major Head has to be dealt with on each form.

Dated *October 1952.*

Signature and Designation of Estimating Officer.

ANNEXURE 2.

Statement of details of provision proposed for Pay of Officers/Establishments and fixed allowances.

Department or Office.....

Year.....

Name	Designation	Reference to page of Estimate form	Sanctioned pay of the post (a) Minimum	(b) Maximum	(c) Actual pay of the Government servant due on 1st April next year	Amount of provision for the year at the rate in column 4 (c)	Increment falling within the year (a) Date of increment	(b) Rate of increment	(c) Amount of increment for the year	Total provision for the year i.e., total of columns 5 and 6 (c)	T.A. Fixed including Conveyance Allowance	High Price and Dearness Allowance	Other fixed allowances such as House Rent, S.L.A. R. & U.A etc.	Remarks
1	2	3	4			5	6			7	8	9	10	11

Note 1.—Pay includes Duty Allowance, Deputation Allowance, Personal Allowance and not any other allowance.
Note 2.—In the case of temporary establishments, authority under which and the period for which they are entertained should be quoted invariably.
Note 3.—Numbers and amount of provision should agree with the entries in the estimate form.
Note 4.—Names need not be given in the case of officers whose names are omitted from pay bills.

Dated *September / October* *1952.*

Signature and Designation of Officer.

ANNEXURE 3.

Particulars as in printed Appendix for each Section	Number and Pay (increased pay for a portion of the year to be indicated)			Provision proposed in printed Appendix for 1953-54
Superintendent (200—300)	Superintendent	210	210	546
Clerks 3 (60—150), 2 (40—80)	Clerks	1 (60)		
		1 (70)		
		1 (80)	300	
		1 (46)		
		1 (44)		
Peons 2 (18—22)	Peons	2 (18)	36	

Note:—Provision for increments falling due in the course of the year has to be made as follows:—

1. If the increment falls due on 1st April of the year, provision for 11 months only need be made as the pay for the month of March would be paid in April which is a debit for the following year.

*2. If the increment falls due on or before 15th (when the month consists of less than 31 days) and 16th (when the month has 31 days) respectively of any month, provision for the full month has to be made (E.g.—Please see statement below)

**3. If on the other hand it falls due after the above dates specified in any month, that month may be ignored while making provision for increments (E.g.—Please see statement below).

Reference	Increments due on	Provision to be made for	Remarks
*	13th May 1953 ...	10 months ...	The month of May is to be taken into account and the amount due is paid in June. Hence payments made in the months of June to March are taken into account, i.e., 10 months.
**	17th August 1953 ...	6 months ...	The month of August is ignored. Payments due for the months of September to February are paid in October to March respectively and hence provision for 6 months alone need be made.

Prescribes the Calendar for Budget Work, 1953-54.

ORDER NO. FL. (B). 5337-5416—BUD. 15-52-1, DATED BANGALORE, THE 1ST SEPTEMBER 1952.

The attached Calendar for regulating the Budget work for 1953-54 is approved. The object with which an interval is allowed for several items of work is to secure an even flow of work in the Financial Secretariat (Budget) and thus avoid rush of work in the last stages. All estimating officers are requested *not* to take up the entire interval but to see that **top priority** is given to the Budget work and the returns are sent direct to the Budget Branch of the Finance Department as soon as they are completed without waiting for the prescribed date.

2. All estimates are to be framed with the greatest possible care and with particular regard to sanctions and actual requirements. Those relating to heads of receipts should aim at forecasting the realisable result as closely as possible; and those relating to expenditure heads—Revenue and Capital—should be limited to absolute minimum requirements.

3. As in the case of previous years the estimates have to be prepared in two parts—Part I comprising of Revenue and normal expenditure and Part II consisting of expenditure relating to Development Schemes. Part II has been readjusted so as to correspond only to schemes as shown in the five-year plan. Thus Schemes included in the five-year plan may be shown only in Vol. II.

4. Sanctions to establishment and other recurring charges which were communicated on or before 15th September 1952 need alone be ordinarily taken into account in framing the expenditure estimates. But a list of fresh sanctions should be sent to the Finance Department as on 1st January 1953, immediately after that date as in the previous years.

5. In the consolidated Budget Estimates, the totals of major heads should be worked to thousands of rupees and those of minor heads to even hundreds of rupees. This has to be kept in view in fixing the provision under individual heads of account.

6. The Director of Printing, Stationery and Publications, is requested to treat all Budget work as urgent and return the Budget sheets on the dates prescribed by the Finance Department. The Director is personally responsible to see that no delay occurs at any stage in the Press and that the Budget work is given highest priority.

7. Government desire to impress on all Heads of Departments that it is their duty to pay special attention to Budget work and to see that the time limits prescribed are not exceeded at any cost.

M. SHAMANNA,
Secretary to Government,
Finance Department.

CALENDAR FOR BUDGET WORK, 1953-54.

By 10th October 1952.

Preparation by Estimating Officers of detailed estimates regarding fixed charges (Pay of Officers, Pay of Establishment, Allowances and Honoraria, Grants-in-aid, Scholarships, etc.) and submission of these estimates to the Finance Department in blank forms supplied.

1st October to 24th October 1952.

2. Transmission by the Finance Department of the details of the fixed charges received from the Departments to the Audit Sections of the Accountant General's Office for verification of the estimates.

Return of these estimates from the Audit Sections to the Finance Department with memos of alterations, if any.

In the case of estimates relating to Electrical, Education and Food Supplies Departments, the Estimating Officers will prepare the details in consultation with the respective Financial Officers, *viz.*, Chief Accounts Officer, Electrical Department, Financial Assistant to the Director of Public Instruction and Chief Accounts Officer, Food Supplies Department.

10th October to 5th November 1952.

3. Fixation by the Finance Department of the estimates relating to the fixed charges taking into consideration the alterations, if any, proposed by the Accountant General in consultation with Administrative Secretariat where necessary.

By 20th October 1952.

4. Forwardal to the Accountant General by Finance Department of the blank sheets relating to Revenue, Expenditure and works portion pertaining to the Electrical and Public Works Departments and Ways and Means sheets forfurnishing actuals for 1951-52 and for first six months of current year (from 1st April 1952 to 30th September 1952).

Forwardal to Chief Engineer and Chief Electrical Engineer of the sheets relating to works (Appendices E. and F.).

By 10th November 1952.

5. Return of the sheets by the Accountant General furnishing the actuals as referred to in paragraph 4 above. (The Revenue Sheets to be received back with figures by 1st November 1952.)

By 5th November 1952.

6. Forwardal to the Estimating Officers of the Revenue Sheets. The Departments will prepare these estimates on the basis of the actuals for the first six months according to their books.

By 17th November 1952.

7. Return to the Finance Department by the Departments of the Revenue Estimates and of the estimates relating to Appendices E. and F. pages by Chief Engineer and Chief Electrical Engineer with columns duly filled in. The estimates of the following heads will be prepared by the Accountant General and transmitted to the Finance Department by the above date:—

XX Interest.
XLIV Receipts in aid of Superannuation.
XLVI Miscellaneous.

10th November to 5th December 1952.

8. Fixation of the Revenue Estimates in consultation with the Administrative Secretariats. The estimate of Gross receipts of the following heads will be completed at this stage:—

XVII I.N.E.D. Works for which Capital Accounts are kept.
XVIII I.N.E.D. Works for which no Capital Accounts are kept.
XLI Receipts from Electricity Schemes.
XLVI–A Receipts from Road Transport Schemes.

Finalisation of estimates relating to works of the Public Works and Electrical Departments.

6th December to 29th December 1952.

9. Preparation by the Finance Department of the Estimates regarding expenditure and forwardal of the same to the controlling officers. The estimates regarding the following heads will be prepared by the Accountant General and will be sent so as to reach the Finance Department before 31st December 1952:—

(1) 22 Interest;
(2) 55 Superannuation Allowances and Pensions;
(3) 57 Miscellaneous.

By 10th January 1953.

10. Return by the Departments of the expenditure estimates with alterations, if any. Forwardal of eight months' actuals by Accountant General for purposes of verification of Revised Estimates fixed on the basis of six months' actuals.

20th December 1952 to 20th January 1953.

11. Fixation of the Expenditure Estimates taking into consideration alterations proposed by Departments, if any, in consultation with Administrative Secretariats where necessary.

2nd January to 19th January 1953.

12. Forwardal of the Sheets regarding (1) Public Works and Capital estimates to the Departments concerned; (2) transactions under Depreciation Funds, etc., and preparation and return of these estimates by the Departments to the Finance Department.

Estimates regarding Loans and Advances and Ways and Means will also be dealt with at this stage in consultation with the Accountant General.

21st January to 5th February 1953.

13. Preparation of Group and Major head abstracts, Ways and Means, preparation of the Council note, Budget Memorandum, etc. The Ways and Means Estimate will be verified by the Accountant General.

10th February to 18th February 1953.

14. Incorporation of the instructions in Council and forwardal of the pages to the Press with final print order.

By 25th February 1953.

15. Completion of printing and despatch of printed copies to Government by the Director of Government Printing.

Issues certain instructions regarding procedure to be adopted for Payment of Pension due to Government Servants.

READ—

Letter No. R. 3—1 P (V) Section dated the 21st April 1952, from the Accountant-General, Mysore, Bangalore, stating that instructions regarding the procedure to be adopted for payment of pension due to a Government servant who is not in a position to manage his/her own affairs, by the nomination of a manager or guardian by the sanctioning authority, for the purpose of receiving, on behalf of the pensioner, the amount of pension due, are contained in Rule 348 of the Central Treasury Rules, Volume I, and that a similar procedure may be followed in the State also, as the Mysore Codes do not at present contain the procedure to be followed in such cases.

ORDER NO. FL. (B) 4701-80—PEN. 126-52-2, DATED BANGALORE, THE 18TH AUGUST 1952.

The following instructions shall govern the payment of pension to a pensioner who is for any reason incapable of managing his/her own affairs :—

When a pensioner is incapable of managing his/her own affairs, and has no regularly appointed manager or guardian, the Deputy Commissioners may, on application by or on behalf of the pensioner, and subject to such conditions as they may impose, declare any suitable person to be the manager or guardian for the purpose of receiving, on behalf of the pensioner, the pension due to him/her, and payments of pension may be made to such manager or guardian in the same way as to the original holder, provided that sufficient proofs are forthcoming at the time of each payment of the original holder being alive and eligible to receive the pension for the period covered by the payment. Such declaration may, at any time, be revoked or altered at the discretion of the Deputy Commissioners.

Necessary amendments to the Mysore Civil Account Code, Volume I, will be issued in due course.

M. SHAMANNA,
Secretary to Government,
Finance Department.

Reviews the Administration Report of Mysore Government Insurance Department for the year 1951-52.

READ—

Report on the working of the Mysore Government Insurance Department for the year 1951-52 received with letter No. A.V.G. 331, dated 15th July 1952, from the Secretary, Mysore Government Insurance Department, Bangalore.

ORDER NO. FL. 4866-4868—G.F. 110-52-2, DATED BANGALORE, THE 1ST AUGUST 1952.

Recorded with the observation that every endeavour should be made to improve the business in all the Branches of the Department.

M. SHAMANNA,
Secretary to Government,
Finance Department.